

Audits - Bay & Central Region 1515 Clay Street, Suite 1109, Oakland, CA 94612 (510) 622-2584, FAX (510) 622-2585

January 30, 2008

Curtis R. Boewer, MFTi, Director Colusa County Mental Health 162 E. Carson Street, Suite A Colusa, CA 95932

Dear Mr. Boewer:

AUDIT REPORT - COLUSA COUNTY MENTAL HEALTH SERVICES

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Colusa County Mental Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Program Costs

	Settled	Allowed	Adjustment
Federal Share of Short-Doyle/Medi-Cal	\$ 449,666	\$ 372,321	\$ (77,345)
State General Funds EPSDT Due State	\$ 79,636	\$ 65,943	\$ (13,694)

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative

Curtis R. Boewer, MFTi, Director January 30, 2008 Page 2

Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, JR., MBA, EA

Chief of Audits

MABEL GILTNER, Supervisor Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

MG 01/30/08

COLUSA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2003

NET REIMBURSABLE MEDI-CAL PROGRAM COSTS			As Settled		Audit Adjustments	_	As Audited
COUNTY PROVIDERS MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS	(Sch. 2a) (Sch. 2a)	\$ \$	20,625	\$ \$	(79,272) 1,927 (77,345)	_	349,769 22,552 372,321
CONTRACT PROVIDERS MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PROVIDERS	(Sch. 3b) (Sch. 3b)	\$ \$	0 0	\$ \$	0 0	\$ \$_	0 0
TOTAL FFP - COUNTY PLUS CONTRAC' MEDI-CAL - FFP HEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PLUS CONTRAC'		\$ \$	429,041 20,625 449,666	\$ \$	(79,272) 1,927 (77,345)	_	349,769 22,552 372,321
SUMMARY OF STATE GENERAL FUNDS EPSDT - SGF	(Sch. 4)	\$	_ 79, <u>63</u> 6	\$	(13,694)	\$_	65,943

COLUSA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

<u>co.</u>	CHI TO EKATED TEDERALE					Audit		
				As Settled		Adjustments		As Audited
Tota	al Medi-Cal Gross Reimbursement		_	Assetticu	-	Aujustineita	-	A3 Addited
1.	Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$	0	\$	0	S	0
2.	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	Ψ	587,207	Ψ	(68,130)	Ψ	519,077
3.	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		(00,130)		0
۶. 4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		0		0		0
5.	Enhanced SD/MC (Refugees) - 1/P	(MH1968, Ln 22)		0		0		0
6.	Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7.	Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)		31,607		(186)		31,421
9.	Total	(MITT 700, LH 27, 27A)	<u>s</u> –	618,814	·	(68,315)	e –	550,499
٧,	Total		" =	010,014	· "=	(08,575)	" =	330,499
Les	s: Patient & Other Payor Revenues							
	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0	\$	0
11.	•	(MH 1968, Ln 28, 28A)		0		0		0
12.	·	(MH 1968, Ln 29)		0		0		0
13.	, ,	(MH 1968, Ln 29)		0		0		0
14.	Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15.		(MH1968, Ln 30)		0		0		0
16.	Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)		0		0		0
17.	Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0		0		0
18.	Total		\$_	0	\$	0	\$_	0
	di-Cal Net Reimbursement for Direct Services	(1 . 1 . 1 . 10.10)	•	•				
	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0	\$	0
20.		(Ln 2,4 - Ln 11,13)		587,207		(68,130)		519,077
21.		(Ln 5 - Ln 14)		0		0		0
22.	Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0		0
23.	*	(Ln 7 - Ln 16)		0		0		0
24.		(Ln 8 - Ln 17)		31,607		(186)		31,421
25.	Total		\$ ≃	618,814	- \$	(68,315)	· ^{\$} =	550,499
Me	di-Cal MAA Reimbursement							
	Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0	\$	0
	Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0	-	0	-	0
	Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0		0
29.	Total	, , , , , , , , , , , , , , , , , , , ,	\$	0	- \$	0	\$	0
			=		= *:		: =	

COLUSA COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2003

Mathematical Rates Exected Cost Mill 1998, La 38, 384, 384 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$	COUNTY OPERATED FEDERAL					Audit		
10			_	As Settled	~	Adjustments	_	As Audited
Numarican SDMC (Incl Children Enhan)			•		•	•	•	•
Semant SDMC (Refugees)-UP (MH1968, Ln 39)	•		\$		\$		\$	
Same	•					_		-
Healthy Families-I/P	· · · · · · · · · · · · · · · · · · ·	, , ,				_		
Sect Mealthy Families AO/P		•		_		-		_
Net Part P	•			·-		•		
Medi-Cal Administrative Reimbursement	•	(MH 1968, Ln 40, 40A)	_		_		_	
37. Administrative Reimbursement Limit	36. Total		\$ =	0	\$ =	0	\$ =	0
37. Administrative Reimbursement Limit	Medi-Cal Administrative Reimbursement							
Medi-Cal Administration		(MH 1979 In 4)	\$	88 081	\$	(10.219)	\$	77 862
Nedi-Cal Reimbursement			· -		-		_	
Healthy Families Administrative Reimbursement Limit (MH1979, Ln 8)		, , ,	· –		–		_	
Healthy Families Administrative Reimbursement Limit (MH1979, Ln 8) S 3,161 S (19) S 3,142 Healthy Families Administration (MH1979, Ln 9) S 0 S 157,638 S 157,638 Healthy Families Administrative Reimbursement (Lower of Ln 40, Ln 41) S 0 S 3,142 S 3,142 Utilization Review Reimbursement Clower of Ln 40, Ln 41) S 0 S 3,142 S 3,142 Utilization Review Reimbursement Clower of Ln 40, Ln 41) S 80,626 S (38,605) S 42,021 44. Other Medi-Cal U.R. (MH1979, Ln 14, Col. D) S 80,626 S (38,605) S 22,663 Net SD/MC Reimbursement - FFP 45. Direct Services (MH1979, Ln 16,16A) S 302,808 S (34,818) S 267,990 46. Enhanced (Children) (MH1979, Ln 17,17A) 0 0 0 0 47. Enhanced (Refugees) (MH1979, Ln 17,17A) 0 0 0 0 48. MAA (MH1979, Ln 11, 12 & 13) 0 0 0 0 49. Administrative Reimbursement (MH1979, Ln 16) 44,021 (5,990) 38,931 50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 53. Subtotal- FFP S 429,041 S (79,272) S 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) S 0 S 0 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP S 429,041 S (79,272) S 349,769 57. Healthy Families Reimbursement (MH1979, Ln 24) S 20,625 S (123) S 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 16) 0 2,050 2,050 59. Administrative Reimbursement (MH1979, Ln 16) 0 2,050 2,050 50. Total Healthy Families Reimbursement (MH1979, Ln 16) 0 2,050 2,050 59. Administrative Reimbursement (MH1979, Ln 16) 0 2,050 2,050 59. Administrative Reimbursement (MH1979, Ln 16) 0 2,050 2,050 50. Total Healthy Families Reimbursement (MH1979, Ln 16) 0 2,050 2,050 50. Total Healthy Families Rei	57. Medi-edi Kompulsenione	(Editor of En 57, En 55)	" =		: *=	(10,177)	= "	
Healthy Families Administration	Healthy Families Administrative Reimbursement							
Lealthy Families Administrative Reimbursement Lower of Ln 40, Ln 41 \$ 0 \$ \$ 3,142 \$ 3,142	40. Healthy Families Administrative Reimbursement Lim	it (MH1979, Ln 8)	\$_	3,161	\$_	(19)	\$_	3,142
Net SD/MC Reimbursement CMH1979, Ln 14, Col. D) S 80,626 S (38,605) S 42,021	41. Healthy Families Administration	(MH1979, Ln 9)	\$_	0	\$	157,638	\$_	157,638
A3. Skilled Professional (MH1979, Ln 14, Col. D) S 80,626 S (38,605) S 42,021 A4. Other Medi-Cal U.R.	42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ _	0	\$_	3,142	\$_	3,142
A3. Skilled Professional (MH1979, Ln 14, Col. D) S 80,626 S (38,605) S 42,021 A4. Other Medi-Cal U.R.								
Net SD/MC Reimbursement - FFP (MH1979, Ln 15, Col. D) \$ 43,483 \$ (20,820) \$ 22,663 Net SD/MC Reimbursement - FFP 45. Direct Services (MH1979, Ln 16,16A) \$ 302,808 \$ (34,818) \$ 267,990 46. Enhanced (Children) (MH1979, Ln 17,17A) 0 0 0 0 47. Enhanced (Refugees) (MH1979, Ln 18) 0 0 0 0 48. MAA (MH1979, Ln 11, 12 & 13) 0 0 0 0 49. Administrative Reimbursement (MH1979, Ln 16) 44,021 (5,090) 38,931 50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) <td></td> <td>(MIII070 L 14 C-1 D)</td> <td>ď</td> <td>90.737</td> <td>ď</td> <td>(29.605)</td> <td>ø</td> <td>42.021</td>		(MIII070 L 14 C-1 D)	ď	90.737	ď	(29.605)	ø	42.021
Net SD/MC Reimbursement - FFP			=		: =		=	
45. Direct Services (MH1979, Ln 16,16A) \$ 302,808 \$ (34,818) \$ 267,990 46. Enhanced (Children) (MH1979, Ln 17,17A) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<i>2</i> =	43,483	: 3 =	(20,820)	: ^{\$} =	22,663
45. Direct Services (MH1979, Ln 16,16A) \$ 302,808 \$ (34,818) \$ 267,990 46. Enhanced (Children) (MH1979, Ln 17,17A) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Net SD/MC Reimbursement - FFP							
46. Enhanced (Children) (MH1979, Ln 17,17A) 0 0 0 47. Enhanced (Refugees) (MH1979, Ln 18) 0 0 0 48 MAA (MH 1979, Ln 11, 12 & 13) 0 0 0 49. Administrative Reimbursement (MH1979, Ln 6) 44,021 (5,090) 38,931 50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimburse		(MH1979, Ln 16,16A)	\$	302,808	\$	(34,818)	\$	267,990
47. Enhanced (Refugees) (MH1979, Ln 18) 0 0 0 48. MAA (MH 1979, Ln 11, 12 & 13) 0 0 0 49. Administrative Reimbursement (MH1979, Ln 16) 44,021 (5,090) 38,931 50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Net Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 10) 0 2,050 2,050 59. Administrative R	46. Enhanced (Children)			0		0		0
48 MAA (MH 1979, Ln 11, 12 & 13) 0 0 0 49. Administrative Reimbursement (MH1979, Ln 6) 44,021 (5,090) 38,931 50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 0 55. Quality Assurance Review Results (Adj #) 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbur	·			0		0		0
49. Administrative Reimbursement (MH1979, Ln 6) 44,021 (5,090) 38,931 50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 \$ 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552	•		3)	0		0		0
50. U.R. Skilled Professional (MH1979, Ln 14) 60,470 (28,954) 31,516 51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Net Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 58. Negotiated Rate Exceed Costs (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 1,927 22,552	49. Administrative Reimbursement		•	44,021		(5,090)		38,931
51. U.R. Other (MH1979, Ln 15) 21,742 (10,411) 11,332 52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 0 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP 57. Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	50. U.R. Skilled Professional			•		(28,954)		
52. Negotiated Rate-Payback (MH1979, Ln 20) 0 0 0 53. Subtotal- FFP \$ 429,041 \$ (79,272) \$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 \$ 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	51. U.R. Other							
\$ 349,769 54. Contract Limitation Adjustment (MH 1979, Ln 22) \$ 0 \$ 0 \$ 0 55. Quality Assurance Review Results (Adj #) 0 0 0 0 56. Total SD/MC Reimbursement - FFP Net Healthy Families Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552	52. Negotiated Rate-Payback			•				=
55. Quality Assurance Review Results (Adj #) 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP 57. Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59 Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60 Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	,	(,,	\$_		\$	(79,272)	\$	349,769
55. Quality Assurance Review Results (Adj #) 0 0 0 56. Total SD/MC Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP 57. Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59 Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60 Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321								
Set Healthy Families Reimbursement - FFP \$ 429,041 \$ (79,272) \$ 349,769 Net Healthy Families Reimbursement - FFP (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$		\$		\$	0
Net Healthy Families Reimbursement - FFP 57. Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	55. Quality Assurance Review Results	(Adj #)	-	0		0		0
Net Healthy Families Reimbursement - FFP 57. Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	56. Total SD/MC Reimbursement - FFP		\$	429,041	\$	(79,272)	\$	349,769
57. Healthy Families Net Reimbursement (MH1979, Ln 24,24A) \$ 20,625 \$ (123) \$ 20,502 58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 0 59 Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60 Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321			=		= -		= ~=	
58. Negotiated Rate Exceed Costs (MH1979, Ln 26) 0 0 0 59. Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60. Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321		(MH1070 In 24 24A)	•	20.625	¢	(123)	æ	20.502
59 Administrative Reimbursement (MH1979, Ln 10) 0 2,050 2,050 60 Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61 Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	•		Ψ		Ψ		Ф	
60 Total Healthy Families Reimbursement - FFP \$ 20,625 \$ 1,927 \$ 22,552 61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321	-							
61. Total - FFP (Ln 56 + Ln 60) \$ 449,666 \$ (77,345) \$ 372,321		(MITT 777, LIT 10)	٠		٠,٠		- _• -	
	oo rotal freathy ranning Kentouisement - 111		J =		= ":		= =	
(To Sch. 1)	61. Total - FFP (Ln 56 + Ln 60)		\$	449,666	\$	(77,345)	\$_	372,321
			-		- :			(To Sch. 1)

COLUSA COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2003

(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors) 587,207 (68,130) 519,077 (2) Total SD/MC Claims 498,828 0 498,828 (3) Percent % (Line 1/Line 2) 1.1772 (0.1366) 1.0406 (4) EPSDT Claims 229,369 0 229,369 (5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4) 270,013 (31,333) 238,680 (6) Cost Settled Baseline for EPSDT 90,206 0 90,206 (7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48,56% of Net Cost Settlement Amount (Line 7 x 48,56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (Line 7 x 48,56%) 87,314 (15,215) 72,099 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)		As Settled	Audit Adjustments	As Audited
(3) Percent % (Line 1/Line 2) (4) EPSDT Claims 229,369 0 229,369 (5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4) (6) Cost Settled Baseline for EPSDT 90,206 (7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) (8a) FY 2001-02 EPSDT settlement (Amount (8)) (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 79,636 (1) SGF Distribution (Settled and Audited) 79,636 0 13,694) (13,694) (13,694) (13,694)	(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	587,207	(68,130)	519,077
(4) EPSDT Claims 229,369 0 229,369 (5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4) 270,013 (31,333) 238,680 (6) Cost Settled Baseline for EPSDT 90,206 0 90,206 (7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) 10,535 0 10,535 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694) (13,694)	(2) Total SD/MC Claims	498,828	0	498,828
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4) 270,013 (31,333) 238,680 (6) Cost Settled Baseline for EPSDT 90,206 0 90,206 (7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (R) 10,535 0 10,535 (48.64% of Net Cost Settlement Amount (8)) (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6.156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(3) Percent % (Line 1/Line 2)	1.1772	(0.1366)	1.0406
(Line 3 X Line 4) 270,013 (31,333) 238,680 (6) Cost Settled Baseline for EPSDT 90,206 0 90,206 (7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) 10,535 0 10,535 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694) (13,694)	(4) EPSDT Claims	229,369	0	229,369
(6) Cost Settled Baseline for EPSDT 90,206 0 90,206 (7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) 10,535 0 10,535 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	· ·	270.012	(2) 222)	220 (00
(7) Net Cost Settlement Amount (Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (8)) (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(Line 3 X Line 4)	270,013	(31,333)	238,680
(Line 5 - Line 6) 179,807 (31,333) 148,474 (8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(6) Cost Settled Baseline for EPSDT	90,206	0	90,206
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%) (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) (8b) Annual Local Growth (L. 8 - 8a) (9) County Match 10% of Local Growth (8b x 10%) (10) Net cost settlement amount (L. 8 - 9) (11) SGF Distribution (Settled and Audited) (12) SGF Due (State) (15,215) (
(Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) 10,535 0 10,535 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(Line 5 - Line 6)	179,807	(31,333)	148,474
(Line 7 x 48.56%) 87,314 (15,215) 72,099 (8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) 10,535 0 10,535 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(9) 49 5694 of Net Cost Sattlement Amount			
(8a) FY 2001-02 EPSDT settlement (48.64% of Net Cost Settlement Amount (8)) 10,535 0 10,535 (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)		87,314	(15,215)	72,099
(48.64% of Net Cost Settlement Amount (8)) (8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(=== / 1. /====//	,-	. , ,	•
(8b) Annual Local Growth (L. 8 - 8a) 76,779 (15,215) 61,564 (9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	• •	10,535	0	10,535
(9) County Match 10% of Local Growth (8b x 10%) 7,678 (1,522) 6,156 (10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(48.64% of Net Cost Settlement Amount (8))			
(10) Net cost settlement amount (L. 8 - 9) 79,636 (13,694) 65,943 (11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(8b) Annual Local Growth (L. 8 - 8a)	76,779	(15,215)	61,564
(11) SGF Distribution (Settled and Audited) 79,636 0 79,636 (12) SGF Due (State) 0 (13,694) (13,694)	(9) County Match 10% of Local Growth (8b x 10%)	7,678	(1,522)	6,156
(12) SGF Due (State) 0 (13,694) (13,694)	(10) Net cost settlement amount (L. 8 - 9)	79,636	(13,694)	65,943
	(11) SGF Distribution (Settled and Audited)	79,636	0	79,636
	(12) SGF Due (State)	0	(13,694)	(13,694)
(To Sch. 1)	· / · · /			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) (9)
- (11) SGF gross distribution (See DMH letter dated May 20, 2005 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provide	<u> </u>				Provider Number	N	o. of Adj.]	Fiscal P	eriod En	ded
	COLUSA CO	YTNUC			00006		17		June	30, 200	3
	Report Refe	erence					As	1	ncrease		As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	F	Reported	(0	ecrease)	,	∖djusted
	:	1		ADJUSTMENTS TO REPORTED COSTS							
1 2 3 -	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS To allocate total administrative cost among SD/MC, Healthy Families, and 55 Non SD/MC Administration based on the gross cost method p of 44.4322% for SD/MC, 2.6896% for Healthy Families, and 55 Non SD/MC.	ercentages	\$ \$ \$	88,041 - 210,074 298,115	\$ \$ \$ \$	44,418 8,018 (52,436)	\$ \$ \$ \$	132,459 8,018 157,638 298,115
4 5 6 -	MH 1960 MH 1960 MH 1960 MH 1960	13 14 15 16	3 3 3 3	SKILLED PROFESSIONAL MEDICAL PERSONNEL OTHER SD/MC UTILIZATION REVIEW NON SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS To allocate the Non SD/MC Utilization Review portion related of the SD/MC Utilization Review using the audited gross cost post 152.12% for SD/MC and 47.88% for Non SD/MC.	o SPMP and percentages of	\$ \$ \$	80,626 43,483 - 124,109	\$ \$ \$	(38,605) (20,820) 59,425	\$ \$ \$ \$	42,021 22,663 59,425 124,109
			_	* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

AUDIT ADJUSTMENTS

Provide	 r			T	Provider Number	No. of Adj.	Fiscal Per	iod Ended
ļ	COLUSA CO	YTNUC			00006	17	June 3	0, 2003
	Report Refe	rence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col	EXPLANATION OF AUDIT ADJUSTMEN	TS 	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC UNITS COUNTY PROVIDERS				
7 8 9 10 11	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 10A 11 11A	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL UNITS To adjust the as settled (MH 1966A) SD/MC units of service/time county operated facilities to agree with the State DMH Approved Report dated February 9, 2007. Copies of workpapers detailing adjustments by service functions	Claims	69,813 173,348 0 3,734 10,323 257,218	(8,969) (17,704) 10 (168) 2,548 (24,283)	60,844 * 155,644 * 10 * 3,566 * 12,871 * 232,935 *
- 12 13 14	MH 1966A MH 1966A MH 1966A MH 1966A MH 1966A	8 8A 10A 11 11A	Total	been provided to the County. See the MH 1970 worksheets, whi the units for the three (3) reimbursement periods. MEDI-CAL UNITS - 07/01/02 to 09/30/02 MEDI-CAL UNITS - 10/01/02 to 06/30/03 ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03 HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 TOTAL UNITS To reclassify SD/MC units as a result of comparing the lesser of Report or the State DMH Approved Claims Report. Copies of wo detailing adjustments by service functions have been provided to See the MH 1970 worksheets, which reflects the units for the three reimbursement periods.	he Cost rkpapers the county.	** 60,844 ** 155,644 ** 10 ** 3,566 ** 12,871 ** 232,935	0 (10) 63 (2,548) (2,495)	60,844 155,644 0 3,629 10,323 230,440
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provide					Provider Number	No. of Adj.		Period Ended
	COLUSA CO	YTAUC			00006	17	June	30, 2003
	Report Refe	erence		EVELANATION OF AUDIT AD INCTSE	NTC	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col	EXPLANATION OF AUDIT ADJUSTME	NIS			7.0,000
				ADJUSTMENTS TO REPORTED SD/MC SETTLE	<u>MENT</u>			0.0700
15 16	MH 1979 MH 1979	21 27	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY TOTAL REIMBURSEMENT - COUNTY		\$ 429,040 20,625 449,665	\$ (79,271) 1,927 (77,344)	\$ 349,769 22,552 372,321
				To adjust Total SD/MC Reimbursement (FFP) due to the adjust reported costs and units.	stments to			
				ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT				
17	Sch. 4	8	3	TOTAL EPSDT SGF	ļ	79,636	(13,694)	65,943
				To adjust the State General Fund share of EPSDT as a result to SD/MC reimbursements as reflected on Lines 16, 16A, 17, Column C of the form MH 1979 of the audited County and concost reports.	17A, and 18,			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

COLUSA COUNTY COMMUNITY MENTAL HEALTH SERVICES SHORT-DOYLE/MEDI-CAL PROGRAM FINDINGS AND RECOMMENDATIONS FOR FISCAL YEAR ENDED JUNE, 2003

FINDING 1 - RETENTION AND MAINTENANCE OF RECORDS

During the audit, we experienced difficulty obtaining records and source documents used by the county to prepare the Short-Doyle/Medi-Cal cost report, specifically working papers to support the county's cost allocation and Medi-Cal units. The county provided no working papers for this fiscal year.

AUDIT AUTHORITY:

DMH Letter 03-05, dated October 3, 2003 Title 9, California Code of Regulations, Section 640 CMS, Pub. 15-1, Sections 2300 and 2304

RECOMMENDATION:

Regulations require consistent maintenance of adequate and accurate accounting records. The county must keep adequate financial records and statistical data to support year-end documents filed with the Department of Mental Health. These records include, but are not limited to, all ledgers, books, vouchers, time sheets, payrolls, appointment schedules, client data charts, and schedules for allocating costs. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

We recommend that the county review and adhere to the above-cited audit authorities. Failure to do so could result in material fiscal exceptions in future cost report audits.

All records utilized in the preparation of the SD/MC cost report must be properly kept and readily available for review. We strongly recommend that the County establish an archives policy. Supporting documentation must be properly labeled and have an audit trail, (e.g. types of workpapers, location, retention period, access authorities, etc.). This will facilitate the completion of the audit.

AUDITEE'S RESPONSE:

We are developing policies and procedures to address the issue of records retention and records availability for the Cost Report working papers and source documents.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS MH 1960 (10/04)

Fiscal Year 2002-2003

County: COLUSA COUNTY County Code: 06

Legal Entity: COLUSA COUNTY	A	В	С
Legal Entity Number: 00006	Salaries		Total
	and Benefits	Other	Costs
1 Mental Health Expenditures	927,423	832,387	1,759,810
2 Encumbrances			
3 Less: Payments to Contract Providers (County Only	')	(223,804)	(223,804)
4 Other Adjustments (Provide Detail)		54,466	54,466
5 Total Costs Before Medi-Cal Adjustments	927,423	663,049	1,590,472
6 Medi-Cal Adjustments from MH 1961			
7 Managed Care Consolidation (County Only)			
8 Allowable Costs for Allocation			1,590,472
Administrative Costs (County Only)			
9 SD/MC Administration			132,459
10 Healthy Families Administration			157,638
11 Non-SD/MC Administration			8,018
12 Total Administrative Costs			298,115
Utilization Review Costs (County Only)			
13 Skilled Professional Medical Personnel			42,021
14 Other SD/MC Utilization Review			22,663
15 Non-SD/MC Utilization Review			59,425
16 Total Utilization Review Costs			124,109
17 Research and Evaluation (County Only)			
18 Mode Costs (Direct Service and MAA)			1,168,248
19 Total Costs - Lines 9 through 18			1,590,472

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH Fiscal Year 2002-2003

County: COLUSA COUNTY County Code: 06

	Legal Entity: COLUSA COUNTY	A
Le	gal Entity Number: 00006	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,168,248
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	70,474
5	Outpatient Services (Mode 15 Program 1 + Program 2)	985,769
6	Outreach Services (Mode 45)	112,005
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	1,168,248

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: COLUSA COUNTY

	Legal Entity: COLUSA COUNTY		T A T	В		D	E	F	G
Len	pal Entity Number: 00006		 	Service	Service	Service	Service	Service	Service
	Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
_			1	40			- "-		
1	Allocation Percentage		100.00%	100.00%					
	Total Units			_ 45					
3	Gross Cost		70,474	70,474					
4	Cost per Unit	<u> </u>		1,566.09	<u> </u>				
	SMA per Unit					-			
	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8		07/01/02 - 09/30/02		<u> </u>	le <u>, e, e, e, e, e, e, e, e, e</u> ,		(*************************************	<u>5,,-,-,5-</u>	, <u> </u>
8A	Medi-Cal Units	10/01/02 - 06/30/03					 	 -	
9		07/01/02 - 09/30/02							
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10		07/01/02 - 09/30/02					_		
10A	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03			-				
11		07/01/02 - 09/30/02				_			
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03							
	Non-Medi-Cal Units			45					
:-		07/04/00 00/00/00			<u> </u>	oran <u>ilari</u> an da	<u> </u>		<u> Der serven</u>
13 13A	Medi-Cal Costs	07/01/02 - 09/30/02	├	+					
14		10/01/02 - 06/30/03 07/01/02 - 09/30/02							
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	 						
$\overline{}$	_ 	07/01/02 - 09/30/02	 						
15 15A	Medi-Cal Published Charges	10/01/02 - 06/30/03							
16		07/01/02 - 09/30/02		+					
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
· · · · ·		. 4) 4 . 4 . 4 . 4 . 4 . 5 . 5 . 5 . 4 . 4	**************************************		argust garr	444,44,44	<u> </u>	estașia ar est	gatanaaag
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
1/A		10/01/02 - 06/30/03	! — —						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	<u> </u>						
18A		10/01/02 - 06/30/03	i						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	 						
19A		10/01/02 - 06/30/03			i		 -		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02	<u> </u>						
20A		10/01/02 - 06/30/03	000000000000		-2+2+1+2+2+2+7+1+2+2	44000000000	141454444444444		
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03		<u></u>			*,*,*,*,*,*,*,*,*		<u></u>
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							 -
	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03	 						
-0.00				-	40420040	<u>anga da ada daga</u>	aradi, rada		<u>यस्त्रीयस्</u> चर
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A	<u></u>	10/01/02 - 06/30/03		\longrightarrow					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	├ ──-						
JUA	`	10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02					+		
31A	`	10/01/02 - 06/30/03							
32 32A	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	⊢						
	-	10/01/02 - 06/30/03		I	!	1	}	i i	

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 2 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

	County: COLUSA COUNTY County Code: 06			CR	CR	CR	CR	CR	CR
			T	B	6 7	- 6 7	- E 7		
1	Legal Entity: COLUSA COUNTY gal Entity Number: 00006		A	Service	Service	Service	Service	Service	Service
Le	Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
	Midde: 10 - Oupdatent (Frogram 1)		- Wode retail	01	10	30	35	40	45
1	Allocation Percentage		100.00%	13.11%	2.15%	10.56%	7.51%	37.80%	0.42%
2	Total Units			72,838	9,611	47,190	33,594	168,988	1,885
3	Gross Cost		983,479	128,923	21,146	103,818	73,907	371,774	4,147
	Cost per Unit		10.000000000000000000000000000000000000						2.20
5	SMA per Unit			1.77	2.20	2.20 2.28	2.20	2.20	2.20 2.28
6	Published Charge per Unit			1.77	2.20	2.20	2.20	2.20	2.20
7	Negotiated Rate / Cost per Unit				2.20	2.20	2.20		
-	and an interest and a second an				4941 J. H.	14 ,	100,000,000		
8	Medi-Cal Units	07/01/02 - 09/30/02		14,511	1,095	6,726	4,136	24,918	140
8A		10/01/02 - 06/30/03		30,974	4,093	15,134	12,757	60,985	1,163
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A	L	10/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		345	60	570	1,034	1,425	
11A		10/01/02 - 06/30/03		750	580	1,415	1,957	4,736	270
12	Non-Medi-Cal Units			26,258	3,783	23,345	13,710	76,924	312
13	Madi Cal Casta	07/01/02 - 09/30/02	141,064	25,684	2,409	14,797	9,099	54,820	308
13A	Medi-Cal Costs	10/01/02 - 06/30/03	378,014	54,824	9,005	33,295	28,065	134,167	2,559
14	W. J. O. I	07/01/02 - 09/30/02	145,223	25,684	2,497	15,335	9,430	56,813	319
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	389,591	54,824	9,332	34,506	29,086	139,046	2,652
15	Madi Cal Bublishad Character	07/01/02 - 09/30/02	141,064	25,684	2,409	14,797	9,099	54,820	308
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	378,013	54,824	9,005	33,295	28,065	134,167	2,559
16	Madi Cal Name interest Bases	07/01/02 - 09/30/02							
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
17		07/01/02 - 09/30/02			<u> </u>	15 <u>11112</u>	111-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	are <u>e</u> are de con-	<u>(5.5.25) (5.5.2)</u> (5.
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03	 						
18		07/01/02 - 09/30/02	 						
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03	 						
19		07/01/02 - 09/30/02	 						
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03	 		· 				
20		07/01/02 - 09/30/02							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03	 						
2000	dagarin ayada <mark>ayada iyada aya</mark> da ayada ayada ayada ayada ay			<u> Sangarangan</u>	and Christian	and the state of t	na marana	errentario	
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	ļ						
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02	i						
24A		10/01/02 - 06/30/03						******	· · · · · · · · · · · · · · · · · · · ·
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
			200		30000000000000000000000000000000000000		0.75	2435	
29 29A	Healthy Families Costs	07/01/02 - 09/30/02	8,001	611	132	1,254	2,275	3,135	
		10/01/02 - 06/30/03	23,420	1,327	1,276	3,113	4,305	10,419	594
30A	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	8,270	611	1,322	1,300 3,226	2,358	3,249 10,798	616
		10/01/02 - 06/30/03	24,219	1,328			2,275	3,135	010
31	Healthy Families Published Charges	07/01/02 - 09/30/02	8,001	611	132	1,254			
31A		10/01/02 - 06/30/03 07/01/02 - 09/30/02	23,420	1,328	1,276	3,113	4,305	10,419	594
32 32A	Healthy Families Negotiated Rates	10/01/02 - 09/30/02							
			territoria de la Carlo de Car		الإخرار الراوا وال <u>والوا والوا</u>	article to the fact of a fig. (a)			

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: COLUSA COUNTY

33 Non-Medi-Cal Costs

CR CR CR County Code: 06 Legal Entity: COLUSA COUNTY Service Service Legal Entity Number: 00006

Mode: 15 - Outpatient (Program 1) Service Service Service Service Service Function Function Function Function Function Function Function 50 60 70 Allocation Percentage 0.42% 20.18% 7.85% Total Units 23,454 1,860 48,535 77,164 Gross Cost 4,092 198,508 3.29 Cost per Unit 2.20 4.09 SMA per Unit 2.28 4.23 3.41 Published Charge per Unit 3.29 2.20 4.09 Negotiated Rate / Cost per Unit 07/01/02 - 09/30/02 240 4,440 4,638 Medi-Cal Units 8A 10/01/02 - 06/30/03 659 20,434 9,445 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Units 10/01/02 - 06/30/03 10 10A Enhanced SD/MC (Children) Units 07/01/02 - 09/30/02 10/01/02 - 06/30/03 10B Enhanced SD/MC (Refugees) Units 07/01/02 - 06/30/03 11 Healthy Families (SED) Units 07/01/02 - 09/30/02 65 30 100 10/01/02 - 06/30/03 69 546 12 Non-Medi-Cal Units 827 23,085 9,271 13 07/01/02 - 09/30/02 528 18,160 15.259 Medi-Cal Costs 13A 10/01/02 - 06/30/03 1.450 83,575 31,074 07/01/02 - 09/30/02 547 18,781 15,816 Medi-Cal SMA Upper Limits 14A 10/01/02 - 06/30/03 1,503 86,436 32,207 07/01/02 - 09/30/02 528 18,160 15,259 Medi-Cal Published Charges 15A 83,575 31,074 10/01/02 - 06/30/03 1,450 16 07/01/02 - 09/30/02 Medi-Cal Negotiated Rates 16A 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Costs 17A 10/01/02 - 06/30/03 18 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover SMA Upper Limits 18A 10/01/02 - 06/30/03 19 19A 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Published Charges 10/01/02 - 06/30/03 20 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Negotiated Rates 20A 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Enhanced SD/MC Costs 10/01/02 - 06/30/03 22 22A 07/01/02 - 09/30/02 Enhanced SD/MC SMA Upper Limits 10/01/02 - 06/30/03 23 23A 24 24A 07/01/02 - 09/30/02 Enhanced SD/MC Published Charges 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Enhanced SD/MC Negotiated Rates 10/01/02 - 06/30/03 25 Enhanced SD/MC (Refugees) Costs 07/01/02 - 06/30/03 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/02 - 06/30/03 27 Enhanced SD/MC (Refugees) Published Charges 07/01/02 - 06/30/03 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/02 - 06/30/03 29A Healthy Families Costs 329 07/01/02 - 09/30/02 143 123 10/01/02 - 06/30/03 152 2.233 30 30A 31 07/01/02 - 09/30/02 148 127 341 Healthy Families SMA Upper Limits 10/01/02 - 06/30/03 157 2,310 07/01/02 - 09/30/02 143 123 329 Healthy Families Published Charges 152 2,233 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Healthy Families Negotiated Rates 10/01/02 - 06/30/03

1.819

94.418

30.502

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (10/04)

DETAIL COST REPORT

County: COLUSA COUNTY

	County: COLUSA COUNTY County Code: 06			ASO	ASO	ASO	ASO		
	Legal Entity: COLUSA COUNTY	A _ I	В	С	D	E	F	G	
Legal Entity Number: 00006				Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
] [10	60	40	30		
1	Allocation Percentage		100,00%	13.10%	17.90%	56.77%	12.23%		
2	Total Units			2	6	19	4		
3	Gross Cost		2,290	300	410	1,300	280		
4	Cost per Unit			150.00	68.33	68.42	70.00	141-141 - 141-141-1	1-1-1-1-1-1-1-1-1
	SMA per Unit			2.28	4.23	2.28	2.28		
	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
		<u> </u>				71777 <u>7127</u>	<u> </u>	<u></u>	
8	Medi-Cal Units	07/01/02 - 09/30/02							
A8		10/01/02 - 06/30/03							
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
$\overline{}$	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units	annanas a as taara		2	6	19	4	******	*********
13	Madi Cal Casta	07/01/02 - 09/30/02	1						
13A	Medi-Cal Costs	10/01/02 - 06/30/03	-					_	_
14	Madi Cal CMA Hanna Limita	07/01/02 - 09/30/02							
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03							_
15	Mark Called Francisco	07/01/02 - 09/30/02	-						
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03							
16	Madi Cal Nandiated Bates	07/01/02 - 09/30/02						_	
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03						_	
17		07/01/02 - 09/30/02				44444444444			
17A		10/01/02 - 06/30/03	 						_
1Ω		07/01/02 - 09/30/02							_
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03	-		_				
10	M. F M. F. C. C	07/01/02 - 09/30/02							
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03				$\overline{}$			
20	No. F. and Mark Col. Community and the d. Date.	07/01/02 - 09/30/02							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
21		07/01/02 - 09/30/02		17.7.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		:		<u>dalala dalah</u>
21A	Enhanced SD/MC Costs	10/01/02 - 06/30/03		 +					
22		07/01/02 - 09/30/02	 		 -				
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23		07/01/02 - 09/30/02	-					_	
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03	 			 -			
24		07/01/02 - 09/30/02		+			+		
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							
	5.1			T11444444					<u> </u>
	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03	ļļ						
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03	└ ──┤						
	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Linellin Familia Conta	07/01/02 - 09/30/02				1			
29A	Healthy Families Costs	10/01/02 - 06/30/03				1			
20	Lianthy Familia CMA Harris 12-2-	07/01/02 - 09/30/02							
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03							
21	Line Marie Committee Commi	07/01/02 - 09/30/02							
31A	Healthy Families Published Charges	10/01/02 - 06/30/03							
32	Lealiby Familias Negatists - 1 Dates	07/01/02 - 09/30/02							
Healthy Families Negotiated Rates		10/01/02 - 06/30/03							
ZA		10/01/02 - 00/00/03							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (10/04)

DETAIL COST REPORT

County: COLUSA COUNTY County Code: 06

CR

	County Code: 00		011	0				
	Legal Entity: COLUSA COUNTY	A	В	С	D	E	F	G
Le	gal Entity Number: 00006		Service	Service	Service	Service	Service	Service
Г	Mode: 45 - Outreach	Mode Total	Function	Function	Function	Function	Function	Function
		1 /	10	20				
1	Allocation Percentage	100.00%	65.64%	34.36%			I	
2	Total Units		95	65				
3	Gross Cost	112,005	73,520	38,485			T	
	<u>annapamakajan an anganan an anganan an anganan an anganan an an anganan an an</u>							
4	Cost per Unit		773.89	592.08		i		
5	Non-Medi-Cal Units		95	65				
			right and the rate of	, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	rana <u>da</u> tahan ang Panahat	Carataratara Caratara	<u> </u>	<u>runing tenegen eigenen er e</u> n
6	Non-Medi-Cal Costs	112,005	73,520	38,485		ł		

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (10/04)

Fiscal Year 2002-2003

DEPARTMENT OF MENTAL HEALTH.

County Code: 06 Legal Entity: COLUSA COUNTY		REIMBURSEME			EMENT TYPE	TYPE PC		PC			Costs	 	
		<u> </u>	B		<u> </u>	E	 	G	Н	<u> </u>	 	K	
Lega	al Entity Number: 00006		-(Mode 55		Total	Total Inpatient				Total Outpatient	J	Total Outpatien
			1	S. F 's 11-19,		MAA	Mode 05-	Mode 05-All		Mode 15	Exclude	Mode 15	(Col I + Col.
			S. F.'s 01-09	31-39	S. F.'s 21-29	1	Hospital	Other	Mode 10	Program (1)	Program (2)	Program (2)	(55. 1 55.
1	Medi-Cal Costs	07/01/02 - 09/30/02								141,064	141,064		141.0
1A_	Mod da doors	10/01/02 - 06/30/03								378,014	378,014		378,0
2	Medi-Cal SMA	07/01/02 - 09/30/02						 -	 -	145,223	145,223	 	145,2
?A		10/01/02 - 06/30/03 07/01/02 - 09/30/02					4			389,591	389,591		389,5
3 3A	Medi-Cal P. C	10/01/02 - 06/30/03					+	 -	 	141,064 378,013	141,064 378,013		141,0 378,0
4	M. F. Cally B	07/01/02 - 09/30/02					 	 	 	370,013	370,013		3,0,0
4A	Medi-Cal N. R.	10/01/02 - 06/30/03							 -		!		
5		07/01/02 - 09/30/02						1.14.14.14.14.14.1	and tagget an	141,064	141,064		141,0
5A	Medi-Cal Gross Reimbursement	10/01/02 - 06/30/03					 	 	 	378,013	378,013		378,0
	<u> </u>	107/04/02 00/20/02					<u> </u>			14. (14. (14. (14. (14. (14. (14. (14. (******	<u> </u>	
6A	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02	+				 -	 		 			
7	W 5 W-50 (0)	07/01/02 - 09/30/02					 		 -	 	 		
7A	Medicare/Medi-Cal Crossover SMA	10/01/02 - 06/30/03					 			 			-
3	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02					1		 				
3A	Medicale Need-Cal Clossovel F. C.	10/01/02 - 06/30/03											
2	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02					⊢	<u> </u>		<u> </u>	<u> </u>		_
Α		10/01/02 - 06/30/03	.				1	55 55 55 55	between 1900				
0	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02											
ĐΑ		10/01/02 - 06/30/03					1					L	
11	Total SDMC + Conserve Conserve	07/01/02 - 09/30/02	1				************	- Constituted	1	141,064	141,064	*****************	141.
1A	Total SD/MC + Crossover Gross Reim.	10/01/02 - 06/30/03					1			378,013	378,013		378
2		07/01/02 - 09/30/02					1	7-12-15 - 1-12-15-15-15-15-15-15-15-15-15-15-15-15-15-	11-12-11-11	*********	·········	******	arterior de la constantina della constantina del
2A	Enhanced SD/MC (Children) Cost	10/01/02 - 06/30/03					 -	 	 	 -	 	 	
3	Estand CDMC (Children CMA	07/01/02 - 09/30/02					} -		 	 			
3A	Enhanced SD/MC (Children) SMA	10/01/02 - 06/30/03											
4	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03						<u> </u>		L			
5 5A	Enhanced SD/MC (Children) N. R	07/01/02 - 09/30/02 10/01/02 - 06/30/03	100000000000000000000000000000000000000				}	<u> </u>					
	<u></u>	tara proper service and the service of the service						************		*******	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>		<u>, 100, 100, 100, 100, 100, 100, 100, 10</u>
6	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02							 				
6A		10/01/02 - 06/30/03					<u> </u>	**********		***********			
7	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
8	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
9	Enhanced SD/MC (Refugees) P. C. Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03					<u> </u>	ļ	 				
· · · ·	<u>turi, ja turi, furi, tarutura jaran akka akka ja ahan atang akka anaka tarut</u>	07/01/02 - 06/30/03											
	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								141,064	141,064		141,0
	(Excludes Refugees)	10/01/02 - 06/30/03					 		ļ	378,013	378,013		378,
2	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03					<u>.</u>	*************		************	37.7.7.7.7.7.7.7.7.7.7.		
3	Healthy Families Cost	07/01/02 - 09/30/02								8,001	8,001		8,0
3A		10/01/02 - 06/30/03								23,420	23,420		23,
4	Healthy Families SMA	07/01/02 - 09/30/02					 			8,270	8,270		8,:
4A		10/01/02 - 06/30/03 D7/01/02 - 09/30/02					 			24,219 8,001	24,219 8,001	4344477444	
5 5A	Healthy Families P. C.	10/01/02 - 06/30/03					 -			23,420	23,420		8,
$\overline{}$	Healthy Families N. R.	07/01/02 - 09/30/02								20,720	20,720		
6A	Treating Fattings N. R.	10/01/02 - 06/30/03											
7		07/01/02 - 09/30/02							<u> संस्थानस्य स</u>	8,001	8,001	<u> de mario de distribi</u>	8.
7A	Healthy Families Gross Reim.	10/01/02 - 06/30/03]			_23,420	23,420		23
	Less: Patient and Other Payor Revenues												
В	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
A8		10/01/02 - 06/30/03					1						
9	Enhanced SD/MC (Children) Revenues												
0	Enhanced SD/MC (Refugees) Revenues Healthy Families Revenues		1							I		├──	
	<u> Augustananan kalakan kananan kanan ka</u>	<u>pipatentija antiga antiga.</u>						talian territori	1115	1212211121111	445.444.45.44	<u> </u>	
	Total Expenditures from MAA (Mode 55)												
	Medi-Cal Eligibility Factor (Average) Revenue - MAA		production of the control of the con	राजार्जन सम्बद्धाः									
-1-1-	MONANCE MINE												
5	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02								141,064	141,064		141,
5A L		10/01/02 - 06/30/03								378,013	378,013	L	378,
7 1	Net Due - Enhanced SD/MC (Refugees)	107/01/02 00/20/02	<u> </u>				 				E 001		
7 7A	Net Due - Healthy Families	07/01/02 - 09/30/02 10/01/02 - 06/30/03					 -			8,001	8,001	<u></u>	8,
		110101102 - 00/30/03					1911 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and a grander	en de pero esperado	23,420	23,420		23.
	Amount Negotiated Rates Exceed Costs	1000100 0000											
8	SD/MC (Includes Children)	07/01/02 - 09/30/02											
BA	Enhanced SD/MC (Refugees)	10/01/02 - 06/30/03							 	 			
9		07/01/02 - 09/30/02	1										
	Healthy Families	101101102 - 03/30/02	Established Colored		<u> </u>		4					<u> </u>	

DEPARTMENT OF MENTAL HEALTH

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP % MH 1978 (10/04)

Fiscal Year 2002-2003

County: COLUSA COUNTY

County Code: 06

Legal Entity: COLUSA COUNTY

Legal Entity Number: 00006	A	В	С	D	Е	F	
Data Type	Net Dire	ect Costs	FF	Р	Effective		
Data Type	(Gross Reim. C	osts - Revenue)	Doli	lars	FFP% Calculated		
Source	MH1	970s	MH1	970s			
	Column N	Column Q	Column R	Column U			
Formula					(C6 / A6)	(D6 / B6)	
Period	1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period	
	07/01/02 -	10/01/02 -	07/01/02 -	10/01/02 -	07/01/02 -	10/01/02 -	
Mode	09/30/02	06/30/03	09/30/02	06/30/03	09/30/02	06/30/03	
1 05 - Hospital Inpatient (SFC 10-19)					然 。"李春,你		
2 05 - Other 24 Hour Services (All Other SFC)							
3 10 - Day Services							
4 15 - Outpatient (Program 1)	141,064	378,013	72,507	195,484	AND BENEFIT		
5 15 - Outpatient (Program 2)							
6 Totals	141,064	378,013	72,507	195,484	的一块。1985年	11.00	
7 Totals from MH1979	141,064	378,013	72,507	195,484	第二大等。对		
8 Effective SD/MC FFP %	TANK DEALERS		本。在100mm,100mm。		51.40%	51.71%	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT MH 1979 (10/04)

County: COLUSA COUNTY

Fiscal Year 2002-2003

DEPARTMENT OF MENTAL HEALTH

County: COLUSA COUNTY County Code: 06							Source: MH1978 E8	Source: MH1978 F8			
Legal Entity: COLUSA COUNTY		Α	В	С	D	E	F	G	H	1	J
Legal Entity Number: 00006		Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.71% FFP	¹ Variable % FFP	75% FFP	Total FFP
SD/MC Administrative Reimbursement (County											
1 County SD/MC Direct Service Gross Reimburse			:	519,077	519,077						
2 Contract Provider Medi-Cal Direct Service Gros											
3 Total Medi-Cal Direct Service Gross Reimburse	ment				519,077						
4 Medi-Cal Administrative Reimbursement Limit					77,862						
5 Medi-Cal Administration					132,459						
6 Medi-Cal Administrative Reimbursement					77,862	38,931					38,931
Healthy Families Administrative Reimbursemen	(County Only)										
7 County Healthy Families Direct Service Gross R			<u> </u>	31,421	31,421						
8 Healthy Families Administrative Reimbursement					3,142						
9 Healthy Families Administration					157,638						
10 Healthy Families Administrative Reimbursement					3,142				2,050		2,050
SD/MC Net Reimbursement for MAA	<u> </u>										
11 Medi-Cal Admin. Activities Svc Functions 01 - 0	9					1					
12 Medi-Cal Admin. Activities Svc Functions 11 - 1		-			_	_					
13 Medi-Cal Admin. Activities Svc Functions 21 - 2	9 (County Only)										
14 Utilization Review-Skilled Prof. Med. Personnel	(County Only)				42,021					31,516	31,516
15 Other SD/MC Utilization Review (County Only)					22,663	11,332					11,332
	07/01/02 - 09/30/02		147474747474747474747474	141,064	141,064		72,507				72,507
16A	10/01/02 - 06/30/03			378,013	378,013			195,484			195,484
17 17A Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02 10/01/02 - 06/30/03										<u> </u>
18 Enhanced SD/MC Net Reimb. (Refugees)	10/01/02 - 00/30/03										
19 Total SD/MC Reimbursement Before Excess FF	P										349.769
20 Amount Negotiated Rates Exceed Costs - SD/M					<u> </u>						347,707
20 Amount Negotiated Rates Exceed Costs - SD/M 21 Total SD/MC Reimbursement (FFP) 22 Contract Limitation Adjustment	<u> </u>										349.769
22 Contract Limitation Adjustment	_										342,702
23 Adjusted Total SD/MC Reimbursement (FFP)											349,769
24	07/01/02 - 09/30/02		<u> चन्त्रं चन्त्रं चन्त्रं चन्त्रं च</u>	8,001	8,001				5,279		5,279
Healthy Families Net Reimbursement	10/01/02 - 06/30/03			23,420	23,420				15.223		15,223
25 Total Healthy Families Reimbursement Before E			0.0000000000000000000000000000000000000	23,420	23,420				13,223		22,552
Total Healthy Families Reimbursement Before E Amount Negotiated Rates Exceed Costs - Healtl Total Healthy Families Reimbursement		<u>nananan di Pelebuah dalah</u> Pelebuah dalah dalah di Pelebuah		<u> </u>	<u>nasanininininininininini</u>						
27 Total Healthy Families Reimbursement	ry i artillica								<u> </u>		22,552
z. J. oter ricality callilles (tellibulsellellt					<u> propried (desperantes de l'electrici</u>		<u> </u>				